

CERTIFICATE OF OATH

I the undersigned, Jonah Davids, EVP, General Counsel and Corporate Secretary, on oath severally say that the foregoing report has been prepared, under my direction, from the original books, papers and records of **Commerce Energy, Inc. d/b/a Tara Energy**; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs **Commerce Energy, Inc. d/b/a Tara Energy** in every respect to each and every matter and thing therein set forth, to the best of my knowledge, information and belief.

Dated this 17th day of **December, 2015**, at **6345 Dixie Road, Mississauga, Ontario L5T 2E6**

Signature: 

Title: EVP, General Counsel and Corporate Secretary

Subscribed and sworn before me
this 17 day of December, 2015

APPROVED
BY LEGAL




NOTARIZATION:

Notarial Seal